

House File 2017 - Introduced

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A BILL FOR

- 1 An Act creating an advanced registered nurse practitioner
- 2 preceptor tax credit available against the individual income
- 3 tax, and including applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 422.12F Advanced registered nurse
2 preceptor tax credit.

3 1. As used in this section, unless the context otherwise
4 requires:

5 a. "*Clinical practicum*" means a course of study designed
6 for the preparation of becoming an advanced registered nurse
7 practitioner, involving clinical preceptorships for practical
8 application of previously studied theory.

9 b. "*Clinical preceptorship*" means a mentoring experience
10 under the direction of a nursing program where a preceptor is
11 used to provide a clinical learning experience for a student
12 enrolled in the nursing program.

13 c. "*Nursing program*" means a program approved by the board
14 of nursing pursuant to section 152.5.

15 d. "*Preceptor*" means an advanced registered nurse
16 practitioner who is currently licensed as a registered nurse
17 under chapter 152 or chapter 152E, and who is licensed by the
18 board as an advanced registered nurse practitioner.

19 e. "*Student*" means a resident enrolled in a nursing program
20 fulfilling a required clinical practicum through a clinical
21 preceptorship.

22 2. To be eligible for the tax credit under this section for
23 a tax year, a preceptor must provide uncompensated instruction
24 and supervision during the required student clinical
25 preceptorship, be employed at the clinical facility where the
26 preceptorship occurs, be qualified for the preceptor role,
27 be selected by the nursing program in collaboration with the
28 clinical facility to participate in the clinical preceptorship,
29 and have at least one year of experience in the preceptor role.

30 3. The taxes imposed under this subchapter, less credits
31 allowed under section 422.12, shall be reduced by an advanced
32 registered nurse preceptor tax credit equal to five hundred
33 dollars per clinical preceptorship where at least one hundred
34 hours of clinical learning experience is provided, not to
35 exceed two thousand dollars in the aggregate.

1 4. Any credit in excess of the tax liability is not
2 refundable and shall not be credited to a following tax year or
3 carried back to a previous tax year.

4 5. The preceptor shall be responsible for accurate
5 documentation of the student's experience during the clinical
6 preceptorship including the name of the student, the name
7 of the nursing program, the dates and times instruction and
8 supervision were provided to the student, and the year of the
9 student's expected graduation from the program.

10 6. The department shall adopt rules pursuant to chapter 17A
11 to administer this section.

12 Sec. 2. APPLICABILITY. This Act applies to tax years
13 beginning on or after January 1, 2025.

14 EXPLANATION

15 The inclusion of this explanation does not constitute agreement with
16 the explanation's substance by the members of the general assembly.

17 This bill creates an advanced registered nurse practitioner
18 preceptor tax credit available against the individual income
19 tax.

20 The bill defines preceptor to mean an advanced registered
21 nurse practitioner who is currently licensed as a registered
22 nurse under Code chapter 152 or Code chapter 152E, and who
23 is licensed by the board as an advanced registered nurse
24 practitioner.

25 The bill defines clinical preceptorship to mean a mentoring
26 experience under the direction of a nursing program where a
27 preceptor is used to provide a clinical learning experience for
28 a student who is a resident enrolled in the nursing program.

29 In order to be eligible for the tax credit under the
30 bill, a preceptor must provide uncompensated instruction and
31 supervision during a clinical preceptorship, be employed at the
32 clinical facility where the preceptorship occurs, be selected
33 by the nursing program in collaboration with the clinical
34 facility to participate in the clinical preceptorship, and have
35 at least one year of experience in the preceptor role.

1 The amount of the tax credit equals \$500 per clinical
2 preceptorship where at least 100 hours of clinical learning
3 experience is provided, not to exceed \$2,000 in the aggregate.
4 Any credit in excess of the tax liability is not refundable and
5 shall not be credited to a following tax year or carried back
6 to a previous tax year.

7 The bill requires the preceptor to accurately document the
8 student's experience including the name of the student, the
9 name of the nursing program, the hours of supervision, and the
10 year of the student's expected graduation.

11 The department of revenue is required to adopt rules to
12 administer the bill.

13 The bill applies to tax years beginning on or after January
14 1, 2025.